

BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA



In the Matter of the Appeal of)
CHLOE D. COPLEY)

Appearances:

For Appellant: Louis W. Meyers and Maynard J.
Toll, Attorneys at Law

For Respondent: W. M. Walsh, Assistant Franchise Tax Commissioner; James J. Arditto, Franchise Tax Counsel

Q P _ 1X103-

This appeal is made pursuant to Section 18593 of the Revenue and Taxation Code (formerly Section 19 of the Personal Income Tax Act) from the action of the Franchise Tax Commissioner on the protests of Chloe D. Copley to proposed assessments of additional personal income tax in the amounts of \$1128.27, \$1221.62, \$1486.80 and \$1632.17 for the taxable years 1937, 1938, 1939, and 1940, respectively,

As in the Appeal of I. C. Copley, Appellant's husband, the only question presented herein is whether the Appellant was a resident of California during the years 1937 to 1940, inclusive, as the Franchise Tax Commissioner contends, or a resident of Illinois, as contended by the Appellant, within the meaning of Section 2(k) of the Personal Income Tax Act of 1935, as amended in 1937.

Appellant lived in Aurora, Illinois, for about seven or eight years prior to 1921 and in that year came to California with her husband. She continued to live in California until her divorce in 1931 at which time she left this State and entered into business in Paris, France. Shortly thereafter she and Mr. Copley were married.

At all times after her marriage to Mr. Copley Appellant was a registered voter of and voted in Aurora, Illinois. She filed her Federal income tax returns with the collector for the district in which Aurora is situated. The facts in regard to the residence of I. C. Copley after 1931 and throughout the years here in question, set forth in our opinion in the Appeal of I. C. Copley, this day decided, are equally applicable to the Appellant herein. For the reasons set forth in our opinion in that matter., the position of the Commissioner must be upheld herein.

Appeal of Chloe D. Copley

O R D E R

Pursuant to the views expressed in the opinion of the Board on file in this proceeding, and good cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED, pursuant to Section 18595 of the Revenue and Taxation Code, that the action of Charles J. McColgan, Franchise Tax Commissioner, on the protest of Chloe D. Copley to proposed assessments of Additional personal income tax in the amounts of \$1128.27, \$1221.62, \$1486.80 and \$1632.17 for the taxable years 1937, 1938, 1939, and 1940, respectively, be and the same is hereby sustained,

Done at Sacramento, California, this 17th day of November, 1948, by the State Board of Equalization.

Wm. G. Bonelli, Chairman
J. H. Quinn, Member
J. L. Seawell, Member
Geo. R. Reilly, Member

ATTEST: Dixwell L. Pierce, Secretary